

TRIPURA



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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2022 (Part-1)

Dated, Agartala, the 10th January, 2023.

Notification No. 14/2022-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, Finance Department, No. 4/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 236, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|-------|---|---|-------------------------|-------------------------|
| " 3A. | 3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90 | Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergamot oil (<i>ex-mentha citrata</i>), <i>Mentha arvensis</i> | Any unregistered person | Any registered person". |

2. This notification shall come into force with effect from the 1st day of January, 2023.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: - The principal notification No. 4/2017-State Tax (Rate), dated the 29th June, 2017, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 236, dated the 29th June, 2017 and was last amended by notification No. 10/2021-State Tax (Rate) dated the 7th October, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1869, dated the 8th October, 2021.